51A149 (3-05) Commonwealth of Kentucky **DEPARTMENT OF REVENUE**

CERTIFICATE OF EXEMPTION FOR POLLUTION CONTROL FACILITIES

Important—Certificate not valid unless completed.

This certificate may be executed *only* for those purchases of tangible personal property which qualify for exemption under KRS 139.480(12). The certificate may be executed by either: (1) A holder of a Pollution Control Tax Exemption Certificate or (2) jointly by a contractor and the holder of a Pollution Control Tax Exemption Certificate in any case in which a contractor under contract with the certificate holder does, in fact, purchase such property.

Name of Vendor Address	
	Location of Facility
for which the Department of Revenue, as provided by K	RS Chapter 224, has issued a Pollution Control Tax Exemption
Certificate. The undersigned agrees that in the event is it	determined that any of the property described below is not tax-
exempt, the undersigned will immediately report and pay	the required tax measured by the purchase price of the property.
Cost of property to be purchased:	
Description of property to be purchased:	
Name of Holder of	Name of Contractor Under Contract with Holder of
Pollution Control Tax Exemption Certificate	Pollution Control Tax Exemption Certificate
Permit Account Number	Permit Account Number
D.	D.
By	By Title
Date	Date
Date	—

CAUTION: A seller of tangible personal property accepting certificates shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of not less than four years as provided by KRS 139.720.

